



## Principles of Auditing: An Introduction to International Standards on Auditing (2nd Edition)

*By Rick Hayes, Roger Dassen, Arnold Schilder, Philip Wallage*

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### Editorial Review

#### Review

"Very accessible, especially for non-native English speaking students." Ron Crijns, Haagse Hogeschool, The Netherlands ~"I found the book extremely easy to follow. In general I believe all the features of the book are very well done. It seems to me there is a good balance in the difficulty of the student assignments: they range from simple "repeat-the-book" questions to more complex questions, requiring research and judgement. As an all-purpose introduction to auditing with an international perspective, I believe the book is outstanding." Marcia Halvorsen, Goteborg University, Sweden~"The book is easy to navigate and easy to handle. I think the questions, exercises and cases are excellent. The glossary is really excellent. This is the best glossary I have ever seen in an auditing textbook." Stellan Nilsson, Umea School of Business and Economics, Sweden

#### From the Back Cover

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The first text fully based upon International Standards on Auditing (ISAs), this revised and updated new edition presents a structured approach to auditing principles using ISAs as its basis. More and more, the International Standards on Auditing are regarded as the global benchmark for auditing standards. This book describes the development and practical use of all ISAs, as well as significant national standards in different countries.

In addition to dealing with these new standards, the authors explain important new developments from a regulatory point of view. Emerging conceptual developments such as strategic auditing and business risk are covered, as well as cutting-edge audit techniques.

#### Features:

- \* The ONLY principles of auditing textbook fully based on ISAs.
- \* Presents the latest auditing standards from a truly international perspective.
- \* All audit concepts are illustrated with case study examples from famous companies, such as Enron, Xerox, and WorldCom, bringing the subject to life.

\* The authors bring a broad and in-depth range of auditing experience as: practising professionals in auditing, a regulation setter, an auditing standards setter, as well as considerable teaching experience as university professors. This provides students with a real-world perspective as close to current auditing practice and thinking as possible.

*Principles of Auditing: An Introduction to International Standards on Auditing* is suitable for those studying courses in auditing at undergraduate or postgraduate levels. It will also be of interest to accounting professionals looking for practical guidance on International Standards on Auditing and recent developments in the profession.

Dr Rick Hayes is Professor of Accounting at California State University at Los Angeles, and is the author of numerous books in accounting.

Dr Roger Dassen is a Partner at Deloitte & Touche, Amsterdam and Professor of Auditing at the Free University of Amsterdam and the University of Maastricht. He serves as a member on the International Auditing and Assurance Standards Board (IAASB).

Dr Arnold Schilder is an Executive Director of the Netherlands Central Bank and Chairman of the Basel Committee of Banking Supervision's Accounting Task Force, as well as Professor of Auditing at the University of Amsterdam.

Dr Philip Wallage is a Partner at KPMG, Amsterdam and Professor of Auditing at the University of Amsterdam.

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